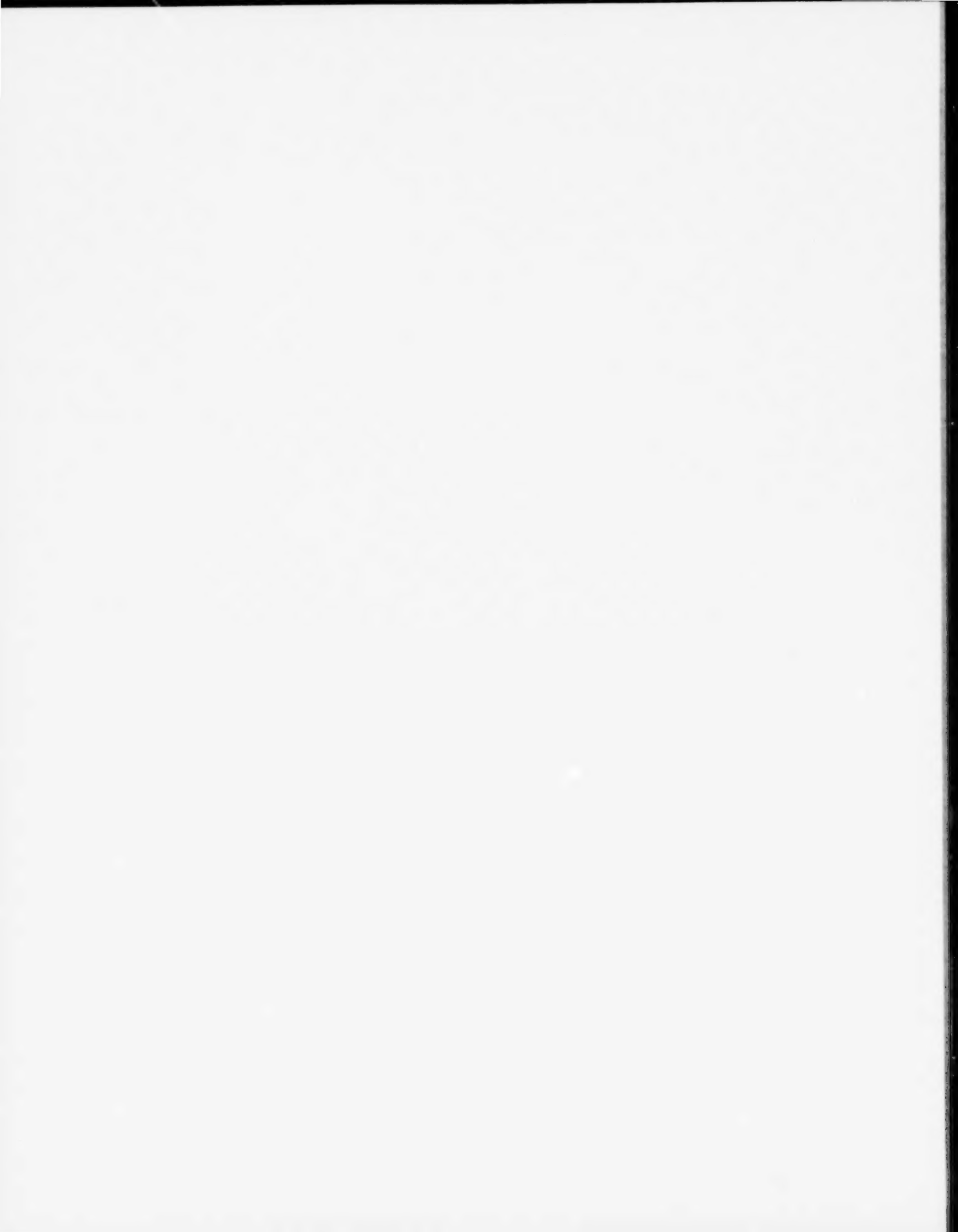




Government of
Saskatchewan

Financial Statement 2004-2005

North West
Regional College



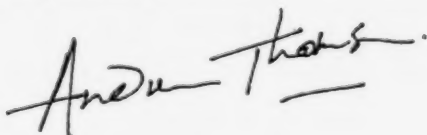
Letter of Transmittal

The Honourable Dr. Lynda M. Haverstock
Lieutenant Governor
Province of Saskatchewan

Your Honour:

I have the honour to submit for your consideration the Financial Statements of the North West Regional College for the year ending June 30, 2005.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Andrew Thomson", with a horizontal line underneath.

Andrew Thomson
Minister of Learning

106-01211/

NORTH WEST REGIONAL COLLEGE
AUDITORS' REPORT AND FINANCIAL STATEMENTS

June 30, 2005



NORTH WEST REGIONAL COLLEGE

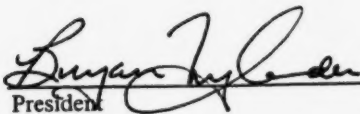
Statement of Management Responsibility

The College is responsible for the preparation of the financial statements and has prepared them in accordance with Canadian generally accepted accounting principles and in accordance with the guidelines developed by Saskatchewan Learning. The College believes the financial statements present fairly the College's financial position as at June 30, 2005 and the results of its operations for the year then ended.

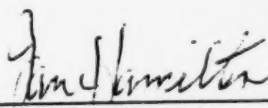
In fulfilling its responsibilities and recognizing the limits inherent in all systems, the College has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Directors carries out its responsibility for the review of the financial statements principally through the Finance Committee. The Finance Committee meets with management and with the external auditors to discuss the results of the audit examinations and financial reporting matters. The external auditors have full access to the Finance Committee with and without the presence of management.

The financial statements for the year ended June 30, 2005 have been reported on by Johnson Holm Svenkeson, Chartered Accountants, P.C. Ltd.. The Auditors' Report outlines the scope of their examination and provides their opinion on the fairness of presentation of the information in the financial statements.



President



Director of Administration

JOHNSON HOLM SVENKESON,
Chartered Accountants, P.C. Ltd.

R. W. Johnson, FCA*
G. K. Holm, CA*
B. W. Svenkeson, CA*

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Telephone (306) 445-6291
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AUDITORS' REPORT

To the Board of Governors
North West Regional College

We have audited the statement of financial position of North West Regional College as at June 30, 2005 and the statements of operations, changes in net assets and cash flows for the year then ended. The College is responsible for preparing these financial statements for Treasury Board's approval. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2005 and the results of its operations and the cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

North Battleford, Saskatchewan
September 8, 2005.

Johnson Holm Svenkeson
Chartered Accountants.

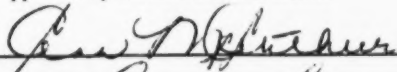
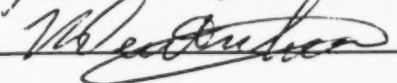


NORTH WEST REGIONAL COLLEGE
Statement of Financial Position
as at June 30, 2005

	<u>2005</u>				<u>2004</u>
	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Scholarship Fund</u>	<u>Total</u>	<u>Total</u>
Assets					
Current assets					
Cash	\$ 434,099	\$ 410,440	\$ 54,009	\$ 898,548	\$ 816,899
Accounts receivable (Note 3)	505,913			505,913	459,779
Inventory	23,076			23,076	22,434
Prepaid expenses	<u>15,757</u>			<u>15,757</u>	<u>14,811</u>
	978,845	410,440	54,009	1,443,294	1,313,923
Non-current assets					
Property and equipment (Note 4)		<u>4,861,367</u>		<u>4,861,367</u>	<u>5,152,498</u>
	<u>\$ 978,845</u>	<u>\$ 5,271,807</u>	<u>\$ 54,009</u>	<u>\$ 6,304,661</u>	<u>\$ 6,466,421</u>
Liabilities and net assets					
Current liabilities					
Accounts payable & accrued liabilities (Note 5)	\$ 118,885			\$ 118,885	\$ 498,360
Accrued salaries and benefits	247,280			247,280	231,108
Unearned revenue	301,201			301,201	45,529
Current portion of long term debt (Note 6)		<u>\$ 67,400</u>		<u>67,400</u>	<u>63,950</u>
	<u>667,366</u>	<u>67,400</u>		<u>734,766</u>	<u>838,947</u>
Long term debt (Note 6)		<u>1,292,628</u>		<u>1,292,628</u>	<u>1,359,615</u>
Net assets					
Invested in capital assets		3,501,339		3,501,339	3,728,933
Internally restricted (Schedule 4)	115,000	410,440	\$ 54,009	579,449	360,065
Unrestricted	<u>196,479</u>			<u>196,479</u>	<u>178,861</u>
	<u>311,479</u>	<u>3,911,779</u>	<u>54,009</u>	<u>4,277,267</u>	<u>4,267,859</u>
	<u>\$ 978,845</u>	<u>\$ 5,271,807</u>	<u>\$ 54,009</u>	<u>\$ 6,304,661</u>	<u>\$ 6,466,421</u>

See accompanying notes to financial statements.

Approved by the Board of Governors:

Chairperson

Vice-Chairperson

NORTH WEST REGIONAL COLLEGE

**Statement of Operations
for the year ended June 30, 2005**

	Operating		Capital		Scholarship		Total	
	Budget (Note 9)	2005	2004	2005	2004	2005	2004	2005
Revenue (Schedule 1)								
Provincial Government	\$ 4,972,388	\$ 4,890,135	\$ 4,607,590	\$ 172,066	\$ 477,000	\$ 3,500	\$ 3,500	\$ 5,065,701
Federal Government		10,900	7,614					10,900
Other revenue	1,868,978	2,058,294	1,716,220	20,324	19,287	40,521	15,998	2,119,139
Total revenue	6,841,366	6,959,329	6,331,424	192,390	496,287	44,021	19,498	7,195,740
Expenses (Schedule 2)								
Agency contracts	1,390,270	1,288,244	1,160,948	372,758	376,065			1,288,244
Amortization								372,758
Equipment	21,472	29,916	76,133					29,916
Facilities	670,788	641,100	633,702					641,100
Information technology	50,526	16,058	44,281					16,058
Operating (Schedule 3)	988,699	937,598	897,410	74,463	51,565			1,012,061
Personal services	3,842,523	3,809,395	3,550,691			16,800	15,525	3,809,395
Scholarship								16,800
Total expenses	6,964,278	6,722,311	6,363,165	447,221	427,630	16,800	15,525	7,186,332
Excess (deficiency) of revenue over expenses	\$ (122,912)	\$ 237,018	\$ (31,741)	\$ (254,831)	\$ 68,657	\$ 27,221	\$ 3,973	\$ 9,408
								40,889

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE

**Statement of Changes in Net Assets
for the year ended June 30, 2005**

	<u>2005</u>					<u>2004</u>	
	<u>Operating Fund</u>		<u>Capital Fund</u>				
	<u>Internally Restricted</u>	<u>Unrestricted</u>	<u>Invested in Capital Assets</u>	<u>Internally Restricted</u>	<u>Scholarship Fund</u>	<u>Total</u>	<u>Total</u>
Net assets, beginning of year	\$ 40,974	\$ 178,861	\$ 3,728,933	\$ 292,303	\$ 26,788	\$ 4,267,859	\$ 4,226,970
Excess (deficiency) of revenue over expenditures		237,018	(254,831)		27,221	9,408	40,889
Inter fund transfers							
Invested in capital assets		(27,237)	27,237				
Internally restricted	74,026	(192,163)		118,137			
Net assets, end of year	\$ 115,000	\$ 196,479	\$ 3,501,339	\$ 410,440	\$ 54,009	\$ 4,277,267	\$ 4,267,859

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE
Statement of Cash Flows
for the year ended June 30, 2005

	<u>2005</u>	<u>2004</u>
Operating activities		
Excess of revenue over expenses	\$ 9,408	\$ 40,889
Add item not involving current cash flow:		
Amortization	<u>372,758</u>	<u>376,065</u>
	382,166	416,954
Net change in non-cash working capital balances related to operations		
(Increase) decrease in accounts receivable	(46,134)	126,440
(Increase) decrease in inventories	(642)	4,443
(Increase) in prepaid expenses	(946)	(6,277)
(Decrease) increase in accounts payable & accrued liabilities	(379,475)	223,919
Increase (decrease) in accrued salaries & benefits	16,172	(10,231)
Increase in unearned revenue	<u>255,672</u>	<u>21,129</u>
	<u>226,813</u>	<u>776,377</u>
Cash provided from operating activities		
Investment activities		
Purchase of property and equipment	<u>(81,627)</u>	<u>(3,057,646)</u>
	<u>(81,627)</u>	<u>(3,057,646)</u>
Cash used in investment activities		
Financing activities		
Long term debt incurred		1,464,000
Long term debt repaid	<u>(63,537)</u>	<u>(40,435)</u>
	<u>(63,537)</u>	<u>1,423,565</u>
Cash provided from financing activities		
	81,649	(857,704)
Net increase (decrease) in cash during the year	<u>816,899</u>	<u>1,674,603</u>
Cash and cash equivalents at beginning of year		
	\$ 898,548	\$ 816,899
Cash and cash equivalents at end of year	<u></u>	<u></u>
Cash and cash equivalents consists of the following balance sheet amount:		
Cash	<u>\$ 898,548</u>	<u>\$ 816,899</u>

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE**Notes to Financial Statements****June 30, 2005****1. Purpose and authority**

The North West Regional College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. North West Regional College was established in 1975 as Mistikwa Community College. On January 1, 1988 *The Regional Colleges Act* was proclaimed, and the College was renamed North West Regional College to reflect its new mandate and extended boundaries. The mission of North West Regional College is to provide adult learning opportunities and to promote life-long learning as a means of enhancing the cultural, economic and social life of the individuals and communities it serves.

The Board of the North West Regional College is responsible for administering and managing the educational affairs of the College in accordance with the intent of *The Regional Colleges Act* and its regulations.

2. Significant accounting policies

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles, and include the following significant accounting policies contained in the Regional Colleges' Accounting and Reporting Manual:

a) Fund accounting

The accounts of the College are maintained in accordance with the principles of fund accounting. For accounting and reporting purposes, resources are classified into funds in accordance with specified activities or objectives.

i) Operating fund

This fund contains current revenue, expenditures, and liabilities pertaining to the general activities of the College.

ii) Capital fund

The capital fund reflects the net book value of all capital assets of the College after taking into consideration any associated long-term debt. The capital fund also includes contributions, interest and donations designed for capital purposes by the contributor. Also included in the capital fund are the appropriations for future capital expenditures.

iii) Scholarship fund

The scholarship fund accounts for all designated donations, grants and specifically allocated operating revenues for the purpose of awarding scholarships to students of the College.

NORTH WEST REGIONAL COLLEGE**Notes to Financial Statements****June 30, 2005****2. Significant accounting policies (Continued)****b) Revenue recognition**

The College follows the restricted fund method of accounting for grants. Restricted contributions related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Contributions restricted for capital assets are recognized as revenue of the capital fund when received or receivable.

Unrestricted operating transfers are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course of instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

c) Property and equipment

Purchased property and equipment are recorded at cost. Contributed property and equipment are recorded at fair market value at the date of contribution. Property and equipment costing under the asset threshold are expensed in the current year. Amortization is charged on a straight-line basis over the estimated useful lives of the assets at the following rates, and is reported as an expense in the capital fund:

Buildings	2.5% to 4%
Furniture and equipment	10% to 33%

d) Cash

Cash includes cash on hand and cash on deposit with financial institutions.

e) Inventories

Inventories are valued at lower of cost or net realizable value.

f) Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they became known.

3. Accounts receivable

Accounts receivable are comprised of the following:

	<u>2005</u>	<u>2004</u>
Government of Canada	\$ 16,050	\$ 30,382
Saskatchewan Learning	216,035	177,740
SIASST	2,777	1,487
Other	284,123	250,170
Allowance for doubtful accounts	<u>(13,072)</u>	<u>—</u>
	<u>\$ 505,913</u>	<u>\$ 459,779</u>

NORTH WEST REGIONAL COLLEGE
Notes to Financial Statements
June 30, 2005

Johnson Holm Svenkeson

4. Property and equipment

Property and equipment consists of:

		<u>2005</u>		<u>2004</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Buildings	\$ 5,612,263	\$ 879,740	\$ 4,732,523	\$ 4,995,490
Furniture and equipment	1,281,209	1,152,365	128,844	153,558
Land improvements	<u>17,258</u>	<u>17,258</u>	<u> </u>	<u>3,450</u>
	<u>\$ 6,910,730</u>	<u>\$ 2,049,363</u>	<u>\$ 4,861,367</u>	<u>\$ 5,152,498</u>

In 1998, North West Regional College and North Battleford School Division No. 118 entered into a Capital Cost Sharing Agreement whereas the college received a 15.5% share of ownership of the joint use facility. Title to the lands and building are held in name of the School Division, with the College's proportionate share held in trust.

An independent asset appraisal undertaken by Battlefords School Division and conducted in April, 2000 determined the depreciated value, based on the College's 15.5% share of the facility, is \$4,209,452.

5. Accounts payable and accrued liabilities

	<u>2005</u>	<u>2004</u>
Trade	\$ <u>118,885</u>	\$ <u>498,360</u>

6. Long term debt

	<u>Total</u>	<u>2005 Current Portion</u>	<u>Long term Portion</u>	<u>2004 Long term Portion</u>
Royal Bank loan	\$ <u>1,360,028</u>	\$ <u>67,400</u>	\$ <u>1,292,628</u>	\$ <u>1,359,615</u>

The loan is secured by a resolution to borrow with copy of authorization/ letter from Minister of Learning. Monthly payments of \$11,500 include principal and interest at 5.31%. The loan is due November 1, 2019. The total principal repayment due on long term debt in each of the next five years is as follows:

2006	\$ 67,400
2007	71,099
2008	74,967
2009	79,047
2010	83,380

NORTH WEST REGIONAL COLLEGE
Notes to Financial Statements
June 30, 2005

7. Related party transactions

These financial statements include transactions with related parties. The College is related to all Saskatchewan Crown agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms.

In addition, the College pays Provincial Sales Tax to the Saskatchewan Department of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

Expenses for related party transactions during the year were as follows:

	<u>2005</u>	<u>2004</u>
Prairie West Regional College	\$ 22,282	\$ 19,110
Lakeland Regional College	17,115	25,918
SaskPower	8,803	7,374
SaskTel	60,576	89,780
Saskatchewan Property Management	449,107	417,538
Saskatchewan Workers Compensation Board	15,687	18,130

The College provided courses in conjunction with the Saskatchewan Institute of Applied Science and Technology (SIAST). During the year the College expended \$691,732 (2004, \$524,758) for courses provided by SIAST. As at year end, there was a payable to SIAST for NIL (2004, \$35,731).

During the year, the College provided courses in conjunction with the Universities of Saskatchewan and Regina. Transactions during the year were as follows:

	<u>2005</u>	<u>2004</u>
University of Saskatchewan		
Revenue	\$ 126,432	\$ 139,860
Expenses	137,585	163,825
University of Regina		
Revenue	\$ 26,837	\$ 30,706
Expenses	63,975	53,491

During the year the College entered into a contract with the Saskatchewan Communications Network (SCN) to deliver various training and educational programs. The College received \$89,491 during the year from SCN for these programs (2004, \$89,491).

NORTH WEST REGIONAL COLLEGE**Notes to Financial Statements****June 30, 2005****8. Pension plan**

Employees of the College participate in one of the three pension plans. Teachers and other employees holding a teaching certificate participate in either the Teacher's Superannuation Plan (TSP) which is administered by the Teachers' Superannuation Commission or the Saskatchewan Teachers' Retirement Plan (STRP) which is administered by the Saskatchewan Teachers' Federation. The College has no financial obligation to TSP or STRP. Eligible employees contribute to TSP or STRP for their current service. The General Revenue Fund is responsible for the required employer contribution of the STRP and for the financial obligations of the TSP. All other employees participate through Municipal Employees' Pension Plan (MEPP) which is also a multi-employer defined plan. The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The College's financial obligation to the MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to \$125,492 (2004, \$118,007).

9. Budget

The budgeted figures reported in the Statement of Operations are obtained from the annual budget review document submitted to and approved by the Minister of Saskatchewan Learning. The Regional College Board approved the budget on June 28, 2004, and by the Minister of Saskatchewan Learning on June 24, 2004.

10. Financial instruments

There are no significant terms and conditions related to financial instruments classified as current assets or current liabilities that may affect the amount, timing and certainty of future cash flows.

The majority of the College's receivables are from Saskatchewan Learning, therefore the credit risk is minimal.

The carrying amount of accounts receivable, accounts payable, accrued liabilities and accrued salaries and benefits approximate fair market value due to their immediate or short-term nature.

11. Comparative figures

The comparative figures have been re-stated to conform to the current year reporting practices.

NORTH WEST REGIONAL COLLEGE

Operating Fund

Schedule of Revenue by Function for the year ended June 30, 2005

Johnson Holm Svenkeson

	2005										Schedule 1	
	--General--		-----Skills Training-----		-----Basic Education-----		--University--		-----Services-----		2005	2004

NORTH WEST REGIONAL COLLEGEOperating FundSchedule of Expenses by Function
for the year ended June 30, 2005Schedule 2
--- 2004 ---

2005										2004		
-----General-----			-----Skills Training-----			-----Basic Education-----			-----University-----		-----Services-----	
			Credit	Non Credit	Credit	Non Credit	Credit	Support	Counsel	Total	2005 Budget Total	Total
Agency	\$	22,885	\$ 670,630	\$ 378,550	\$ 10,800	\$ 1,220	\$ 171,376	\$ 32,235	\$ 548	\$ 1,288,244	\$ 1,390,270	\$ 1,160,948
Equipment		9,901	5,907	495	6,106		495	5,285	1,727	29,916	21,472	76,133
Facility		437,271	41,530	55,585	12,008		28,679		66,027	641,100	670,788	633,702
Information technology		16,058								16,058	50,526	44,281
Operating (Schedule 3)		365,331	150,731	54,801	96,253	6,281	47,211	196,832	20,158	937,598	988,699	897,410
Personal services		<u>1,763,440</u>	<u>850,846</u>	<u>78,945</u>	<u>682,369</u>	<u>40,470</u>	<u>34,352</u>	<u>124,664</u>	<u>234,309</u>	<u>3,809,395</u>	<u>3,842,523</u>	<u>3,550,691</u>
	\$	2,614,886	\$ 1,719,644	\$ 568,376	\$ 807,536	\$ 47,971	\$ 282,113	\$ 359,016	\$ 322,769	\$ 6,722,311	\$ 6,964,278	\$ 6,363,165
Total by function	\$	2,614,886		\$ 2,288,020		\$ 855,507	\$ 282,113		\$ 681,785			

NORTH WEST REGIONAL COLLEGE

Operating Fund
 Schedule of Operating Expenses
 for the year ended June 30, 2005

Schedule 3

	<u>2005</u>	<u>2005</u>	<u>2004</u>
	<u>Total</u>	<u>Budget</u> <u>Total</u>	<u>Total</u>
Advertising	\$ 101,763	\$ 83,875	\$ 102,579
Association fees and dues	12,294	10,529	11,026
Bad debts	13,078		15
Financial services	2,887	3,000	3,210
Computer software	5,681	10,068	2,549
Goods and services tax	90,293	40,947	113,707
In-service training	64,091	67,427	73,471
Insurance	24,708	11,500	14,834
Licenses and taxes	1,013		1,047
Materials and supplies	187,121	207,089	170,560
Postage, freight and courier	21,813	22,217	19,739
Printing and duplicating	4,402	37,314	8,375
Professional services	10,351	14,637	12,269
Resale items	171,967	176,135	150,362
Subscriptions	2,643	300	1,729
Telephone	32,039	64,443	43,017
Travel	154,593	165,079	131,182
Other	<u>36,861</u>	<u>74,139</u>	<u>37,739</u>
	<u>\$ 937,598</u>	<u>\$ 988,699</u>	<u>\$ 897,410</u>

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE
Schedule of Internally Restricted Net Assets
June 30, 2005

Schedule 4

	Balance Beginning of Year	Appropriation to Net Assets	Draw from Net Assets	Balance End of Year
<u>Internally Restricted</u>				
OPERATING FUND - Appropriated				
Administrative computer system	\$ 40,974	\$ 34,026		\$ 75,000
Technology in the classrooms	<u> </u>	<u>40,000</u>	<u> </u>	<u>40,000</u>
Total operating fund	<u>\$ 40,974</u>	<u>\$ 74,026</u>	<u>\$ </u>	<u>\$ 115,000</u>
 CAPITAL FUND - Appropriated				
TEL	\$ 4,142		\$ (4,142)	
Meadow Lake facility	28,375		(28,375)	
Upgrade computer equipment	35,928	\$ 89,142	(66,270)	\$ 58,800
F/E Replacement - general	31,994	38,542	(16,000)	54,536
Battlefords campus project	103,948			103,948
Facilities	<u>87,916</u>	<u>128,375</u>	<u>(23,135)</u>	<u>193,156</u>
Total capital fund	<u>\$ 292,303</u>	<u>\$ 256,059</u>	<u>\$ (137,922)</u>	<u>\$ 410,440</u>
 SCHOLARSHIP FUND				
Scholarships	<u>\$ 26,788</u>	<u>\$ 27,221</u>	<u> </u>	<u>\$ 54,009</u>
 TOTAL	<u>\$ 360,065</u>	<u>\$ 357,306</u>	<u>\$ (137,922)</u>	<u>\$ 579,449</u>

See accompanying notes to financial statements.

North West Regional College

**LIST OF PAYMENTS TO SUPPLIERS
GREATER THAN \$50,000 FOR 2004-2005**

(unaudited)

2004-2005

ATAP Infrastructure	66,661
Battlefords School Division #118	202,288
Blackjack Holdings	72,225
Blue Cross	153,584
Dell Computer Corporation	56,106
Dumont Technical Institute	60,000
Maple Leaf Consumer Foods	50,000
Municipal Employees Superannuation	250,985
NAIT	110,425
Receiver General	1,043,323
Richwood Forest Products	66,000
Saskatchewan Government Employees Union	78,553
Saskatchewan Property Management Corp	512,733
SaskTel	60,576
SIAST - Wascana	172,997
SIAST-Woodlands Campus	496,509
Ultra Print Services	53,960

North West Regional College

**LIST OF PAYMENTS TO BOARD OF GOVENORS
AND OUT-OF-SCOPE MANAGEMENT FOR 2004-2005**

Personal Services

(unaudited)

	Total (Including travel reimbursements)
Beaver, Pam	\$ 51,672
Clipperton, Robert	\$ 1,570
Coulson, Patricia	\$ 41,562
Deutscher, Norman	\$ 5,542
Hamilton, Ian	\$ 72,711
Hritzuk, John	\$ 4,774
Krahenbil, Sherman	\$ 987
Lafond, Carol	\$ 3,909
Martin, Ruth	\$ 147
McArthur, Ann	\$ 7,959
Nylander, Bryan	\$ 106,159
Rewerts-Favel, Sandra	\$ 3,944
Roberts, Melanie	\$ 74,911
Smith, Annette	\$ 6,082
Steiert, Patt	\$ 83,694

